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May 16, 2001

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Attorney Docket No.: 09158-003002

Box Patent Application
Commissioner for Patents
Washington, DC 20231

Presented for filing is a new Divisional patent application of:

Applicant:

Title: FINANCIAL CELLS OF AN ELECTRONIC FINANCIAL
STATEMENT

The prior application is assigned of record to Modernsoft, Inc., a Palo Alto, California corporation, by virtue of an assignment submitted to the Patent and Trademark Office and recorded on January 4, 1999 at 9679/0640.

Enclosed are the following papers, including those required to receive a filing date under 37 CFR §1.53(b):

	<u>Pages</u>
Specification	44
Claims	6
Abstract	1
Drawing(s)	17

Enclosures:

- Copies of Small Entity Declaration, which were filed in the parent application. Please enter these in this application.
- Form PTO-1449, 3 pages, listing documents cited in the parent application(s). Please confirm that these have been considered in this application by returning a copy of the Form PTO-1449 with the examiner's initials.
- Rule 63 declaration, copy from a previous application under rule 63(d) for continuation or divisional only.
- Preliminary amendment, 4 pages.
- New disclosure information, including:
Information disclosure statement, 1 page.
PTO-1449, 2 pages.
- Postcard.

05/16/01
11051 U.S. PTO

11040 U.S. PTO
09/855684
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This application is a divisional (and claims the benefit of priority under 35 USC 120) of U.S. application serial no. 09/114,590, filed July 13, 1998. The disclosure of the prior application is considered part of (and is incorporated by reference in) the disclosure of this application.

Basic filing fee	\$355
Total claims in excess of 20 times \$9	\$0
Independent claims in excess of 3 times \$40	\$0
Fee for multiple dependent claims	\$0
Total filing fee:	\$355

A check for the filing fee is enclosed. Please apply any other required fees or any credits to deposit account 06-1050, referencing the attorney docket number shown above.

If this application is found to be incomplete, or if a telephone conference would otherwise be helpful, please call the undersigned at (202) 783-5070.

Kindly acknowledge receipt of this application by returning the enclosed postcard.

Please send all correspondence to:

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Respectfully submitted,



Robert V. Racunas
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* Practice in Washington, D.C. limited to matters and proceedings before federal courts and agencies

Enclosures
RVR/mvm
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